PUBLIC UTILITIES COMMISSION 505 VAN NESS AVENUE SAN FRANCISCO, CA 94102-3298



February 21, 2013

Draft Resolution W-4941 Agenda ID #11807

TO: All Interested Persons

Due to changes in this draft resolution, we are providing an additional comment period. The written comment period is being shortened from 20 to 18 days so the resolution can be considered at the March meeting. The comment period ends March 11, 2013 and the resolution will be on the agenda for March 21, 2013.

Enclosed is draft Resolution W-4941 of the Division of Water and Audits entitled Cold Springs Water Company requesting a general rate increase, producing additional annual revenue of \$73,471 or 35.44% for test year 2012. It will be on the Commission's March 21, 2013 agenda. The Commission may act then on this resolution or it may postpone action until later.

When the Commission acts on a draft resolution, it may adopt all or part of it as written, amend, modify or set it aside and prepare a different resolution. Only when the Commission acts does the resolution become binding.

Interested persons may submit comments on this draft resolution. An original of the comments, with a certificate of service, should be submitted to:

Division of Water and Audits, Third Floor Attention: Michael Miller California Public Utilities Commission 505 Van Ness Avenue San Francisco, CA 94102 Division of Water and Audits, Third Floor Attention: Rami Kahlon California Public Utilities Commission 505 Van Ness Avenue San Francisco, CA 94102

Interested persons must serve a copy of their comments on the utility on the same date that the comments are submitted to the Division of Water and Audits. Interested persons may submit comments on or before March 11, 2013. The date of submission is the date the comments are received by the Division of Water and Audits.

Comments should focus on the factual, legal, technical, or policy errors in the draft resolution.

Persons interested in comments of parties may write to Michael Miller, email him at mml@cpuc.ca.gov, or telephone him at (415) 355-5584.

/s/ RAMI S. KAHLON

Rami S. Kahlon, Director Division of Water and Audits

Enclosures: Draft Resolution W-4941

Certificate of Service

Service List

DWA/RSK/BMD/EVW/PTL/MML/drs

DRAFT

AGENDA ITEM #11807

DIVISION OF WATER AND AUDITS Water and Sewer Advisory Branch

RESOLUTION NO. W-4941 March 21, 2013

RESOLUTION

(RES. W- 4941), COLD SPRINGS WATER COMPANY (Cold Springs). ORDER AUTHORIZING A GENERAL RATE INCREASE, PRODUCING ADDITIONAL ANNUAL REVENUE OF \$73,471 OR 35.44% FOR TEST YEAR 2012.

SUMMARY

By Advice Letter (AL) 57, filed on April 25, 2012, Cold Springs seeks to increase its rates for water service to recover increased operating expenses and earn an adequate return on its plant investment. For test year 2012, this Resolution grants an increase in gross annual revenues of \$73,471 or 35.44%, over current rates, which is estimated to provide a rate of margin of 21.12%.

BACKGROUND

Cold Springs, a Class C water utility, has requested authority under Rule 7.6.2 of General Order (GO) 96-B, Water Industry Rule 7.3.3(5), and Section 454 of the Public Utilities Code to increase its water rates by \$84,610 or 41.34% for test year (TY) 2012, over the current rates. The purpose of the rate increase is to recover increased operating expenses and to provide an adequate rate of return. Cold Springs' request was based on a rate of return of 11.50%.

The present rates became effective on April 25, 2012, by approval of AL 56, which authorized an interim rate increase of 3.0%, subject to refund or increase to the rates established in this general rate case (GRC). The last GRC for Cold Springs was granted on December 17, 2009, pursuant to Res. W-4817, which granted an increase in revenues of \$42,043 or 21.1%, based on a Rate of Margin of 23.0%.

Cold Springs serves approximately 528 customers in the unincorporated area known as Cold Springs and in Peter Pam Subdivision about 8 miles east of Long Barn in Tuolumne County. The majority of the customers are seasonal, residing there only in warmer months. The Cold Springs system is mainly supplied from treated surface water, which is diverted from Tuolumne River's North Fork. Cold Springs also maintains a well in the Peter Pam subdivision. The system has six storage tanks with a

March 21, 2013

total capacity of 834,000 gallons. Cold Springs' distribution system consists of approximately 61,000 feet of primarily 4-inch mains.

NOTICE AND PROTEST

AL 57 was served on April 25, 2012, in accordance with GO 96-B, including on adjacent utilities and persons on the general service list. On May 1, 2012, a notice of the proposed rate increase was mailed to each customer's permanent address and to the general service list. Nine customer letters or emails questioning the rate increase were timely received and the utility replied. One customer sent requests for additional information in a series of emails after the protest period. The utility has responded to these as well. The Division of Water and Audits (DWA) has reviewed and considered both the timely correspondence and the additional emails.

An informal public meeting was held on Tuesday, May 29, 2012, at 6:30 PM in the Pinecrest Elementary School auditorium. Approximately eighteen customers attended the meeting. DWA staff explained the Commission procedures, while Cold Springs' representatives cited justification for the proposed rate increase. DWA staff and the Cold Springs' representatives answered questions until approximately 8:30 PM.

Much of the customer feedback, in both the letters and public meeting, was inspired by Cold Springs' request to change its rate design. The customers stated that they would like more communication from the company on matters that would impact rates, especially between rate increase requests.

In setting rates in this resolution, we have balanced the financial requirements of Cold Springs with the rate concerns of its customers.

DISCUSSION

DWA made an independent analysis of Cold Springs' operations. Appendix A shows Cold Springs' and DWA's estimated summary of earnings at present and proposed rates for TY 2012 and DWA's recommended rates for TY 2012. DWA informed Cold Springs of how the methodologies and escalation rates it used differed from those used in Cold Springs' request. Cold Springs is now in agreement with DWA's recommended revenue requirement, shown in Appendix A, and DWA's recommended rates, shown in Appendix B. DWA recommends that the Commission approve the rate increases and resulting rates shown in Appendix B.

DWA's estimate of Cold Springs' operating expenses, excluding purchased power, other volume related expenses, insurance, office and management salaries, is based on

recorded data from years 2009-2011. For estimating purchased power costs, DWA used the twelve months of usage ending in April 2012, and applied the Pacific Gas & Electric

Company's rates effective July 1, 2012. The quantities used to calculate purchased power are found in Appendix D. DWA's estimate for other volume related expense was based on a different production estimate. DWA used current actual costs for insurance and adjusted 2011 office salaries for inflation. DWA moved some of the management salary to rate base because the increased demands on management were a result of the capital projects being undertaken and not an ongoing change in operations. For estimating all other expense categories DWA escalated¹ and averaged 2009-2011 expenses using factors from the May 31, 2012 Division of Ratepayer Advocates escalation memorandum.

Cold Springs requested an 11.50% rate of return. The current range recommended for rate of return for a Class C utility is 10.50% to 11.50%², and DWA based its analysis on 11.00%, the midpoint of the range. In Decision (D.) 92-03-093 effective April 30, 1992, the Commission adopted the Return on Margin (ROM) ratemaking as an alternate to the Return on Net Investment (Rate Base) method for calculating net revenue for Class C and Class D Utilities and required DWA to recommend the method that it finds produces the higher net revenue result. DWA found that using the 21.12% rate of margin currently allowed³ would produce more revenue than calculated using an 11.00% rate of return. Therefore, DWA recommends revenues using the 21.12% ROM.

Cold Springs' rate structure consists of two schedules: Schedule No. 1, General Metered Service, and Schedule No. 1, General Flat Rate Service. Cold Springs will withdraw the flat rate schedule as it is no longer used. Cold Springs requested a change in rate design to recover 100% of fixed costs in the service charge, arguing that the 65% rate design specified under Commission policy for a utility of its size adversely impacts cash flow and would result in a very high quantity charge. It further argues that it has only recently, as of September 2011, finished its metering program and would like some experience with a lower quantity charge to "see what sales per customer actually are."

DWA notes that all but 78 connections were metered at the time of the last GRC and believes there is sufficient data to conclude that the current meter charge of \$5.45 per hundred cubic foot (ccf) is proven to encourage conservation and is reasonable to the

¹ Escalation was to 2012 dollars.

² This recommendation is set forth in a May 31, 2012 memorandum to the Commission entitled Rates of Return and Rates of Margin for Class C and Class D Water Utilities (May Memorandum).

³ See the May Memorandum.

vast majority of its customers, who are vacation home owners and use water only intermittently. However, the \$5.45 per ccf rate is unfairly high to the approximately 70 customers who are there year round.

Therefore, DWA is recommending seasonal rate design, using the current quantity rate in June, July, August, and September, when conservation is most important, and a reduced quantity charge of \$2.99 per ccf throughout the rest of the year. The rates proposed by DWA are shown in Appendix B. At the recommended rates, the increase in revenue will be \$73,471 or 35.44% for TY 2012. A comparison of customer bills at present and recommended rates is shown in Appendix C. The adopted quantities and tax calculations are shown in Appendix D.

The interim increase, subject to refund or increase to the rates set herein, was requested by AL 56 and became effective on April 25, 2012. Since this resolution authorizes a substantial increase, DWA recommends that the shortfall in revenue between the interim and final rate be recovered by a surcharge of approximately \$5.50 per month per customer over a 24-month period.

COMPLIANCE

The utility has been filing annual reports as required and its tariff rules and forms are up to date. Tuolumne County Department of Public Health reports that Cold Springs is in compliance with water quality requirements. Regarding communication with its customers, DWA believes that: Cold Springs is in compliance with the GO 103-A standard for response to customer complaints; Cold Springs mails the required water quality report to its customers annually; and Cold Springs responded to customer inquiries regarding the GRC both during and after the comment period.

COMMENTS

Public Utilities Code Section 311(g) (1) provides that resolutions generally must be served on all parties and subject to at least 30 days public review and comment prior to a vote of the Commission.

Accordingly, a draft resolution was mailed to the utility, all protestants, and those requesting service at the public meeting, and made available for public comment on January 4, 2013.

DWA received eight comment letters from five interested parties.

There were comments suggesting that the management salary should be lowered. DWA believes the recommended management salary is reasonable. The

recommendation is based on the salary found reasonable in the last GRC, adjusted for inflation.

There were comments suggesting that the Rate of Margin should be lowered. As discussed above, under Commission policy DWA is given no discretion in its recommendation for Rate of Margin.

There were comments suggesting that the utility be penalized for its non-revenue water. DWA believes that Cold Springs is making progress on non-revenue water and that benefiting from the associated efficiencies is adequate encouragement to continue its efforts

There were also comments on both sides of the rate design issue, some stating that a high quantity charge is fair and would encourage conservation, others stating that the high quantity charge would be unfair to year round customers. DWA has proposed a new rate design in response to the comments.

Since this draft resolution includes substantial changes in rate design in response to the first round of comments, DWA is providing an additional comment period. This draft resolution is being mailed to the utility, all protestants, and those requesting service at the public meeting, and made available for public comment on February 19, 2013.

FINDINGS

- 1. Cold Springs Water has requested authority to increase its water rates by \$84,610 or 41.34% for Test Year 2012.
- 2. Advice Letter (AL) 57 was served in accordance with General Order 96-B on April 25, 2012. On May 1, 2012, a notice of the proposed rate increase was mailed to each customer and to the general service list.
- 3. In reviewing Cold Springs' request, the Division of Water and Audits (DWA) made an independent analysis of Cold Springs' operations.
- 4. DWA used 12 months of actual power usage to estimate purchased power costs.
- 5. DWA used current actual costs to estimate test year insurance.
- 6. DWA adjusted 2011 office salaries for inflation.
- 7. DWA adjusted test year management salaries by allocating some of the expense to rate base because the increased demands on management were a result of the capital projects being undertaken and not an ongoing change in operations.

- 8. For estimating all other expense categories, DWA escalated and averaged expenses using factors from the May 31, 2012 Division of Ratepayer Advocates escalation memorandum.
- 9. DWA informed Cold Springs of how the methodologies and escalation rates it used differed from those used in Cold Springs' request. Cold Springs now agrees with DWA's recommended revenue requirement.
- 10. DWA's recommended summary of earnings (Appendix A) are reasonable and should be adopted.
- 11. The rates recommended by DWA (Appendix B) are reasonable and should be adopted.
- 12. The quantities (Appendix D) used to develop DWA's recommendations are reasonable and should be adopted.
- 13. For TY 2012, it is appropriate to grant Cold Springs an increase in gross annual revenues of \$73,471 or 35.44%, which is estimated to provide a rate of margin of 21.12%.
- 14. The interim increase, subject to refund or increase to the rates set herein, was requested by AL 56 and became effective on April 25, 2012.
- 15. Cold Springs should be allowed to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect over a twenty-four month period the under-collected revenues from the interim rate date to the effective date of the new rates. This advice letter should become effective upon approval by Staff of the Division of Water and Audits.

THEREFORE IT IS ORDERED THAT:

- 1. Authority is granted under Public Utilities Code Section 454 to Cold Springs Water Company, to file a supplemental advice letter with the revised rate schedule attached to this Resolution as Appendix B and concurrently cancel its presently effective rate Schedule No. 1, General Flat Rate Service. The effective date of the revised schedule shall be five days after the date of filing.
- 2. The quantities (Appendix D) used to develop the Division of Water and Audits' recommendations are adopted.
- 3. Cold Springs Water Company is authorized to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect over a twenty-four month period the under-collected revenues from April 25, 2012, the interim rate date, to the effective date of the new rates established in this Resolution. This advice letter shall become effective upon approval by Staff of the Division of Water and Audits.

4. This Resolution is effective today.

I certify that the foregoing Resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held on March 21, 2013; the following Commissioners voting favorably thereon:

PAUL CLANON
Executive Director

Resolution W-4941 DRAFT Cold Springs/AL57/RSK/BMD/EVW/PTL/MML/drs

March 21, 2013

Appendix A

SUMMARY OF EARNINGS

Water Company

Test Year 2012
Utility Estimated DWA Estimated

	Utility Estimated		DWAE	stimated	
Item	Present Rates	Requested Rates	Present Rates	Requested Rates	Recommended Rates
OPERATING REVENUES					
Metered Rates	\$196,712	\$283,938	\$206,960	\$285,911	\$280,432
Other Water Revenue	\$0	\$0	\$342	\$342	\$342
Total Revenue	\$196,712	\$283,938	\$207,302	\$286,253	\$280,773
OPERATING EXPENSES					
Purchased Power	\$13,274	\$13,274	\$16,888	\$16,888	\$16,888
Other Volume Related Expenses	\$2,188	\$2,188	\$2,352	\$2,352	\$2,352
Employee Labor	\$48,000	\$48,000	\$44,281	\$44,281	\$44,281
Materials	\$1,022	\$1,022	\$1,029	\$1,029	\$1,029
Contract Work	\$0	\$0	\$0	\$0	\$0
Water Testing	\$5,121	\$5,121	\$5,150	\$5,150	\$5,150
Transportation	\$6,349	\$6,349	\$6,390	\$6,390	\$6,390
Other Plant Maintenance	\$4,482	\$4,482	\$4,529	\$4,529	\$4,529
Office Salaries	\$33,000	\$33,000	\$33,549	\$33,549	\$33,549
Management Salaries	\$31,000	\$31,000	\$25,223	\$25,223	\$25,223
Employee Benefits	\$11,710	\$11,710	\$11,663	\$11,663	\$11,663
Uncollectibles	\$0	\$0	\$0	\$0	\$0
Office Services & Rental	\$17,624	\$17,624	\$17,309	\$17,309	\$17,309
Office Supplies and Exp	\$7,326	\$7,326	\$7,369	\$7,369	\$7,369
Professional Services	\$880	\$880	\$883	\$883	\$883
Insurance	\$10,381	\$10,381	\$10,381	\$10,381	\$10,381
Regulatory Comm Exp	\$8,145	\$8,145	\$500	\$500	\$500
General Expenses	\$3,945	\$3,945	\$3,966	\$3,966	\$3,966
Subtotal	\$204,447	\$204,447	\$191,462	\$191,462	\$191,462
Depreciation Expense	\$17,597	\$17,597	\$17,792	\$17,792	\$17,792
Taxes other than income	\$12,500	\$12,500	\$10,843	\$10,843	\$10,843
State Income Tax	\$800	\$4,366	\$800	\$5,848	\$5,364
Federal Income Tax	\$0	\$6,755	\$0	\$10,077	\$8,828
Total Deductions	\$235,344	\$245,665	\$220,897	\$236,022	\$234,289
NET REVENUE	-\$38,632	\$38,273	-\$13,595	\$50,231	\$46,484
RATE BASE	, ,	, ,	, ,,,,,,,	, , , ,	, ,,
Average Plant	\$777,040	\$777,040	\$784,840	\$784,840	\$784,840
Average Depreciation Reserve	\$402,810	\$402,810	\$420.504	\$420,504	\$420,504
- wordgo zoprosiduom reconso	ψ.02,0.0	ψ.σ <u>=</u> ,σ.σ	ψ. <u>=</u> 0,00.	ψ. <u>=</u> 0,00.	ψ.20,00.
Net Plant	\$374,230	\$374,230	\$364,336	\$364,336	\$364,336
Working Cash	\$13,941	\$13,941	\$19,842	\$19,842	\$19,842
Materials and Supplies	\$475	\$475	\$475	\$475	\$475
Less Advances	\$0	\$0	\$0	\$0	\$0
Contributions	\$55,790	\$55,790	\$55,790	\$55,790	\$55,790
Rate Base	\$332,856	\$332,856	\$328,863	\$328,863	\$328,863
RATE OF MARGIN	-16.5%	16.3%	-6.2%	22.8%	21.12%
	/ENI	$D \cap E \land DD$	ILINII NIV A		

(END OF APPENDIX A) APPENDIX B

Water Company

SCHEDULE NO. 1

GENERAL METERED SERVICE Test Year 2012

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Applicable to all service as shown on the Service Area Map.

RATES

KATES			
		Per Meter	
		Per Month	
Seasonal Q	uantity Rates	· · · · · · · · · · · · · · · · · · ·	(T)
Per 100 Cul	oic Foot - Peak	\$5.45	(T)
Per 100 Cubic Foot – Off Peak		\$2.99	(R)
Service Cha	arge:		
For	5/8 x 3/4 -inch meter	\$36.80	(I)
For	3/4 -inch meter	\$55.21	(I)
For	1 - inch meter	\$92.01	(I)
For	1 – 1/2 -inch meter	\$184.02	(I)
For	2 -inch meter	\$294.43	(I)

SPECIAL CONDITIONS

- 1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
- 2. All bills are subject to a monthly surcharge of \$3.79 in addition to the water bill. This surcharge is identified on each bill. The surcharge is specifically for the repayment of The PorterCal Western Inc. Inc. loan used for the purchase of a new water tank. The monthly surcharge will be applied beginning the effective date of Resolution W-4756 and will remain in effect for seven years until otherwise directed by the Commission. The amount collected will be tracked in a balancing account.
- 3. Peak period quantity charges will apply throughout the months of June, July, August and September.

(END OF APPENDIX B)

APPENDIX C

Cold Springs Water Company

COMPARISON OF RATES TEST YEAR 2012

	Tariff Rates	Recommended Peak Period*		Recommended Off-Peak			
Tariff Description Service Charge: 5/8 x 3/4 inch	<u>Interim</u>	<u>Rate</u>	<u>Dollar</u> <u>Increase</u>	Percentage Increase	<u>Rate</u>	<u>Dollar</u> <u>Increase</u>	Percentage Increase
meter	\$22.90	\$36.80	\$13.90	60.7%	\$36.80	\$13.90	60.7%
3/4-inch meter	\$34.34	\$55.21	\$20.87	60.8%	\$55.21	\$20.87	60.8%
1-inch meter	\$57.24	\$92.01	\$34.77	60.7%	\$92.01	\$34.77	60.7%
1-1/2 inch meter	\$114.48	\$184.02	\$69.54	60.7%	\$184.02	\$69.54	60.7%
2-inch meter	\$183.19	\$294.43	\$111.24	60.7%	\$294.43	\$111.24	60.7%
Quantity Charge:							
Per CCF	\$5.45	\$5.45	\$0.00	0.0%	\$2.99	-\$2.46	-45.1%

A monthly bill comparison for a customer with a 5/8 x 3/4 -inch meter is shown below:

	Tariff						
	Rates			Recommende	ed Increase)	
					<u>Off</u>		
Usage 100 cu. Ft.	<u>Interim</u>	<u>Peak</u>	<u>Dollars</u>	<u>Percentage</u>	<u>Peak</u>	<u>Dollars</u>	<u>Percentage</u>
<u>0</u>	\$22.90	\$36.80	\$13.90	60.7%	\$36.80	\$13.90	60.7%
2	\$33.80	\$47.70	\$13.90	41.1%	\$42.78	\$8.98	26.6%
3	\$39.25	\$53.15	\$13.90	35.4%	\$45.77	\$6.52	16.6%
5	\$50.15	\$64.05	\$13.90	27.7%	\$51.75	\$1.60	3.2%
10	\$77.40	\$91.30	\$13.90	18.0%	\$66.70	-\$10.70	-13.8%
15	\$104.65	\$118.55	\$13.90	13.3%	\$81.65	-\$23.00	-22.0%
20	\$131.90	\$145.80	\$13.90	10.5%	\$96.60	-\$35.30	-26.8%

^{*} Peak period pricing will apply to usage in June, July, August and September.

(END OF APPENDIX C)

APPENDIX D

Cold Springs Water Company ADOPTED QUANTITIES

Taxable Income for FIT

Federal Income Tax

Total Income Tax

8.

9.

10.

California Corporate Franchise Rate

Federal Income Tax Rate

1st \$50K

Next \$25K

\$55,313

\$8,828

\$14,192

8.84%

15%

25%

TEST YEAR 2012

Purchased power			
1. 1 dichased power	Vendor	Pacific Gas and Elec	ctric
2. Water: Peak Sales (Ju, Jy, Aug, Sept): Off Peak Sales: Total Sales: Production: Non-Revenue Water:	KWH/CCF Adopted Usage KWH Total Cost Composite Energy Cost (\$/KWH) CCF CCF CCF CCF CCF %	6.290 101,925 \$16,888 \$0.16569 5,417 5,935 11,352 16,205 30%	
3. Number of Service Connections:			
	Meter Size	Average Number of Customers	
	5/8 x 3/4-inch 3/4-inch 1-inch 1 1/2-inch 2-inch	528 0 0 0 0	
4. Tax calculation:			
Line No.	Item	State Tax	Federal Tax
1.	Operating Revenue	\$280,773	\$280,773
2. 3. 4. 5.	O & M Expenses Taxes Other Than Income Depreciation Interest Expense	\$191,462 \$10,843 \$17,792 \$0	\$191,462 \$10,843 \$17,792 \$0
6. 7.	Taxable Income for State Tax State Tax	\$60,676 \$5,364	

(END OF APPENDIX D)

CERTIFICATE OF SERVICE

I certify that I have by electronic mail and mail this day served a true copy of draft Resolution W-4941 on all parties in these filings or their attorneys as shown on the attached list.

Dated February 21, 2012, at San Francisco, California.

<u>/s/ DARLENE SUSTAITA</u>
Darlene Sustaita

Parties should notify the Division of Water and Audits, Third Floor, California Public Utilities Commission, 505 Van Ness Avenue, San Francisco, CA 94102, of any change of address to ensure that they continue to receive documents. You must indicate the Resolution number on which your name appears.

SERVICE LIST OF DRAFT Sheet 1 RESOLUTION W-4941

Russ Bosworth 29285 Kern Ct. Cold Springs, CA 95355

Ludwig Beicken 1473 Topar Ave. Los Altos, CA 94024-5943

Stan Dobbs 2629 Portsmouth Ln. Modesto, CA 95355

Mary and Brian Sutherland 30040 Hwy 108 Cold Springs, CA 95355

Henry and Philomene Smith 1314 Josselyn Canyon Rd. Monterey, CA 93940

Nina Rcuoyr c/o Jason Reed 29311 Shasta Dr. Cold Springs, CA 95335

Jack Scott 909 Meadowood Dr. Modesto, CA 95355-4716

Stan Dobbs 2629 Portsmouth Ln. Modesto, CA 95355-3958

SERVICE LIST OF DRAFT Sheet 2 RESOLUTION W-4941

Mary Jo Stavros 5924 Cherub Ln. Atwater, CA 95301

Warren and Adelaide Daley daleygardens@sbcglobal.net

Fred L. Curry flcurry@gmail.com

Carl T. Fisher cfisher@facilicom.org

Barry J. and Margie Mallory MTbearden99@aol.com

Debbie Elliff delliff@mac.com

Bette and Dennis Hinkley <u>califskier@aol.com</u>

Jim and Bev Moe jamoe54@yahoo.com

Jason Reed JasonXReed@gmail.com

Tony Gleadhill AGleadhill@sbcglobal.net

Don Rosenbaum INYOCABIN@aol.com

SERVICE LIST OF DRAFT Sheet 3 RESOLUTION W-4941

Mark Van Hoomissen markvanh@sonic.net mark.vh@att.net

Mike Hines mthines@tid.org

Susan Jamison@hotmail.com

Pete Kerns sandra@coldspringsrealty.com